

KIPDA FY 2026

COST ALLOCATION PLAN

JULY 1, 2025 TO JUNE 30, 2026

Kentuckiana Regional Planning and Development Agency
11520 Commonwealth Drive, Louisville, KY 40299
Office 502-266-6084 Fax 502-266-5047

FY 2026 CAP DOCUMENTATION FORM

NAME of ADD: KIPDA

Individual completing form: Freida Winkfield Shaw

The plan submitted is a(n):

☒ Cost Allocation Plan (CAP) ☐ Indirect Cost Rate Proposal (ICRP) ☐ Our plan is blended

NOTE: Some plans may be blended and have elements of both a CAP and ICRP. These plans should meet all the elements of a CAP and the any additional ICRP elements applicable to the entity.

Please verify these required items are included in your CAP or ICRP:

- Introductory Statement explaining the plan and any specific information
- Statement assuring the district has board-approved operation policies.
- Roster of all work elements
- Chart of Accounts
- Formal books of entry
- Organization Chart sufficiently detailed to show operations
- Certification of compliance with federal requirements, including reference to compliance with 2CFR Part 200.
- A brief description of each allocated central service/shared costs
- Identification of the unit rendering the allocated/shared service and operations receiving the Service
- Items of Expense included in the cost of allocated/shared services. (allowable per 2CFR Part 200)
- Description of method used to distribute costs to all benefiting cost objectives (including federal programs).
 - No changes in methodology of allocation or classification of costs from our FY 2025 CAP
 - Changes from FY 2025: None
 - CAP are as specified: (additional pages may be use if necessary)

Signed:

F. Winkfield Shaw

Print Name: Freida Winkfield Shaw

Title: Director of Finance

Date: 01/08/2025

CERTIFICATE OF COST ALLOCATION

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this plan dated January 8, 2025 to establish billings and final indirect costs for the fiscal year ending June 30, 2026, are allowable in accordance with the requirements of the Federal and State award(s) to which they apply and 2CFR Part 200. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in the plan are properly allocable to Federal and State awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and funders will be notified of any accounting changes that would affect the plan.

I declare that the foregoing is true and correct.

Governmental Unit Kentuckiana Regional Planning and Development Agency

Signature: F. Winkfield Shaw

Name of Official Freida Winkfield Shaw

Title: Director of Finance

Date of Execution: 01/08/2025

I. INTRODUCTORY STATEMENT

The Cost Allocation Plan has been developed along the principles and standards as determined in accordance with 2CFR Part 200.

The Cost Allocation Plan is a cost allocation methodology rather than an indirect cost rate proposal. We feel that use of the indicated methodology based on year-to-date actual costs rather than a predetermined rate provides more accurate monthly (including year-end) financial statements and reports to funders.

Due to the amount of direct Federal funding received, it is not necessary for this plan to be submitted to a Federal cognizant agency. However, it is maintained and readily available for any required auditing procedures.

The Cost Allocation Plan is the management tool utilized by the Kentuckiana Regional Planning and Development Agency (KIPDA) to identify, accumulate, and distribute costs and has been approved by the KIPDA Board of Directors.

This plan, along with the methodology of accrual accounting and the use of direct salary and wages, leave, and fringe benefits as a basis for the distribution of indirect/shared costs, ensures that each program and the individual element(s) therein share(s) equitably in the distribution.

While it would be possible to charge all costs directly, it is more practical to establish a system to distribute non-direct program-related costs.

Monthly (including year-end) financial statements are prepared using actual direct salary and wages, leave, and fringe benefits as the basis for the distribution of actual indirect/shared costs to individual work elements/programs. Indirect/shared costs are distributed based upon the relationship of a work element's/program's direct salary and wages, leave, and fringe benefits to total direct salary and wages, leave, and fringe benefits.

KIPDA has and utilizes Board approved operating policies.

II. COST ALLOCATION PLAN POLICY

- All funds which are disbursed by the Kentuckiana Regional Planning and Development Agency are either chargeable to a specific program element as a direct charge, a divisional shared cost, or spread to all program elements as an organization-wide indirect cost. Direct charges are defined in 2 CFR 200 as those that can be identified specifically with a particular final cost objective. Divisional shared costs are those incurred for a common or joint purpose benefiting a specific group of program elements and not readily assignable to the program element benefited but is related to the respective group of program elements. Organization-

wide indirect costs are those incurred for a common or joint purpose benefiting all program elements and not readily assignable to the program elements benefited.

- Each month (including year-end), financial statements are prepared with organization-wide indirect costs distributed based upon the relationship of a work element's actual direct salary and wages, leave, and fringe benefits to total actual organization-wide direct salary and wages, leave, and fringe benefits and reported as indirect costs.
- In addition to the organization-wide indirect cost allocation, each month (including year-end) for billing and reporting purposes actual costs from the divisional shared cost pools are distributed. Three divisional shared cost pools for these costs have been developed. One pool distributes shared administrative costs to the following programs: Title III B, Title III C 1, Title III C 2, Title III E, Kentucky Caregiver, SHIP, ESMP and Homecare. The costs in the administrative pool are distributed to the respective programs based upon the relationship of each program element's federal and state funding to the sum of all federal and state funding for the respective group of program elements. The second pool distributes shared program service-related costs to the following programs: Title III B, Title III C 2, Title III E, Kentucky Caregiver, SHIP, ESMP and Homecare. The costs in the program pool are distributed to the respective programs based upon the relationship of each program element's budgeted revenues to the sum of the all budgeted revenues for the respective group of program elements. The final pool distributes shared ADRC program service costs to Title III B, Title III C 1, Title III C 2, Title III E, Kentucky Caregiver, SHIP, ESMP and Homecare. The ADRC shared program service costs are distributed based on the relationship of the budgeted revenues for the work element. The allocated shared grouped costs are added to the actual related costs in the respective administrative or program element including ADRC.

Listed below are explanations of the Costs of major expense items utilized by the Kentuckiana Regional Planning and Development Agency in cost distribution.

A program's portion of total indirect costs	=	That program's direct salary, wages and leave plus fringe benefits	/	Total of all program's salary and leave plus fringe benefits
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COSTS

1. Salary and wages - Salary and wages are charged to various element(s) to which their work is attributable. If the work is readily identifiable with particular program elements, or divisional shared cost pools, it is charged to the particular program element or divisional shared cost pool. If the work is performed for a common or joint purpose benefiting all program elements and is not readily assignable to program elements or shared cost pools specifically benefited it is an indirect cost. Agency administrative personnel will generally be charged as an indirect cost.

2. Fringe Benefits, Vacation, Sick, Holiday, and Other Leave - Fringe benefits and vacation, sick, holiday, and other leave costs are accumulated in cost pools. Costs from these pools are distributed in the ratio of actual charged salary and wages of employees based on eligibility for the respective pools.

A program's portion of leave costs and fringe benefits	=	That program's actual charged salary and wages	/	Total of all program's actual charged salary and wages
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3. Temporary Services - Temporary services which are charged as a direct cost if the work assigned is readily identifiable with a particular program element or divisional shared cost pool. Other temporary services are charged as an indirect cost.
4. Postage - Postage expenses which are directly attributable to specific work elements or divisional shared cost pools shall be charged to a particular element or divisional shared cost pool. Postage expense which is not identified with a particular work element or divisional shared cost pool shall be charged as indirect cost.
5. Advertising - Advertising costs which are directly attributable to specific work elements or divisional shared cost pools shall be charged to a particular element or divisional shared cost pool. Other advertising is charged as an indirect cost. Advertising costs include hiring, procurement advertising, and meeting notices.
6. Audit Fees - Audit fees are charged as indirect costs.
7. Contract Services - All contracts which are directly attributable to specific work elements or divisional shared cost pools shall be charged to a particular element or divisional shared cost pool. If, in fact, there should be a contract which could not be identifiable with a particular element or program it would be an indirect cost.
8. Legal Services- Legal services related to procurement, contracts, personnel, and other legal matters are charged as indirect costs.
9. Telephone - If telephone expenses are directly attributable to specific work elements or divisional shared cost pools they shall be charged to a particular element or divisional shared cost pool. Other telephone expense is charged as an indirect cost.
10. Travel - All travel costs which are directly attributable to specific work elements or divisional shared cost pools shall be charged to a particular element or divisional shared cost pool. All other travel costs are charged as indirect costs.
11. Office Maintenance - Office maintenance is charged as an indirect cost.

12. Office Rent – Office rent is charged as an indirect cost. Office rent is required due to space limitations.
13. Equipment – Equipment purchases which are directly attributable to specific work elements or divisional shared cost pools shall be charged to a particular element or divisional shared cost pool. Other equipment is charged as an indirect cost.
14. Office Supplies - Office supplies are generally charged as an indirect cost. If supplies are needed for specific programs they are charged to a particular element or divisional shared cost pool.
15. Copying - Copying expenses that are directly attributable to specific work elements or divisional shared cost pools shall be charged to a particular element or divisional shared cost pool. Other copying expense shall be charged as an indirect cost.
16. Depreciation – Depreciation on property and equipment that was not purchased with grant funds is charged as an indirect cost. No depreciation on items purchased with grant funds is charged to program elements.
17. Utilities - Utilities are charged as an indirect cost.
18. Other Expenses - Other expenses which are directly attributable to specific work elements or divisional shared cost pools shall be charged to a particular element or divisional shared cost pool. Other expenses that are not identified with a particular element or divisional shared cost pool shall be charged as an indirect cost.

Transportation Division Allocation

For all MPO transportation grants, expenses are allocated to the MPO grants based on the relationship of the budgeted revenues for the work element.

III. FORMAL BOOKS OF ENTRY

- a. Cash Receipts Journal
- b. Cash Disbursements Journal
- c. General Ledger
- d. Payroll Register
- e. Voucher Register

This is to confirm that the Kentuckiana Regional Planning and Development Agency does in fact have in-house and does utilize the above listed formal books of entry in the accounting functions.

IV. WORK ELEMENTS

Listed below are the various work elements used by the Kentuckiana Regional Planning and Development Agency:

PROGRAM ELEMENT CODES AND DESCRIPTIONS

WORK ELEMENTS FOR FY 2026

(Some work elements may not be used)

(Additional work elements may be added for new programs)

300000	Technical Assistance
300200	CDBG
300300	EDA
300400	Program Administration
302000	Inventory Project - BULLITT CTY
303000	Inventory Project - HENRY CTY
304000	Inventory Project - JEFFERSON CTY
305000	Inventory Project- OLDHAM CTY
306000	Inventory Project - SHELBY CTY
307000	Inventory Project - SPENCER CTY
308000	Inventory Project - TRIMBLE CTY
303100	City of Eminence ARPA
303110	City of Hillview ARPA
303120	City of New Castle ARPA
303200	City of Shelbyville ARPA
303210	City of Hurstbourne ARPA
303220	City of Richlawn ARPA
303300	City of Middletown ARPA
303310	City of Lebanon Junction ARPA
303320	City of Rolling Fields ARPA
303330	City of Shepherdsville ARPA
303340	City of Parkway Village ARPA
303350	City of Indian Hills ARPA
303360	City of Houston Acres
303400	City of Pleasureville ARPA
303410	City of Lyndon ARPA
303420	City of Rolling Hills ARPA
303500	City of St. Regis Park ARPA
303510	City of Prospect ARPA
303520	City of Taylorsville ARPA
303600	City of Pewee Valley ARPA
303610	City of Shively ARPA
303620	City of Watterson Park ARPA
303700	Spencer Cty ARPA
303720	City of Westwood ARPA
303810	City of Meadow Vale ARPA
303820	City of Douglass Hills ARPA
303900	City of Forest Hills ARPA
303920	City of Graymoor-Devondale ARPA

301910	CWP Eagles Rd Extension Round 1
301911	CWP Hwy 1694 Extension Round 1
301913	LWC Oak Street CWP
301914	CWP Muhammad Ali MRRP Round 1
301915	Shelbyville CWP
301917	Oldham County Water CWP
301920	OCWD Storage Tank US 42
301922	OCWD Highway 1694
301925	Simpsonville WWTP Project
301926	Madison Water Line Replacement
301928	OWCD Shelbyville Det Center Rd2 CWP
301931	HCWD2 Water Tank Cleaning & Painting Prj
301938	CWP John Lee Rd Extension Round 2
301940	CWP Muhammad Ali MRRP Round 2
301941	CWP Sylvania No.6 Rd Extension Round 2
301942	CWP Hwy 1694 Extension Round 2
301943	LWC Tom Wallace
301944	Shelbyville Road Pump Station
301945	Salt River BPS to Chapeze BPS
301946	LWC Huckleberry/Oaks Way Ext
301947	OCWD Storage Tank US 42 Round 2
301948	LWC Oak St 48" Rehab Reallocation
301949	Clovercoft, Ashebrooke & Conf. Estates Storm Prj.
301950	Shelbyville 30" Phase II
301952	Shepherdsville WWTP Improvements Prj CWP
301000	WRIS Maintenance
301150	MSD Pump Station Projects
301170	MSD Ohio River Lift Stations Project
301350	ElderServe CDBG
301400	Angel's Envy CDBG
301450	Haven Recovery CDBG
301550	Taylorsville UofL Health CDBG
301650	EPA Brownfields
301801	Bullitt Cty Roe Hill CDBG
301953	Shepherdsville WWTP Improvements Prj EDA
301954	Shepherdsville WWTP Improvements Prj SRF
309200	HMGP Lebanon Junction Pump Station
319101	Angel's Envy EDA
310100	System Monitoring
310200	Long Range Plan
310300	Short Range Plan
310400	Administration
310600	MPO Contracts
310700	Complete Streets Planning (Un-Matched)
315000	Rideshare
316000	Statewide Planning
317200	Air Pollution
317250	SS4A - Safe Street & Roads for All

317550	Town of Clarksville Empowering Prj
317650	Floyd County Paoli Pike Prj
317850	UofL Norfolk Southern Railroad Prj
317950	FRA Cooridor Identification Grant
320000	Aging Pool
320100	Program Pool
320200	Title III B Administration
320210	Title III C 1 Admin
320220	Title III C 2 Admin
320225	Title III C 2 Admin ARPA
320240	Title III E Admin
320400	ESMP Services
320410	ESMP Admin
320500	Title III B Subcontractors
320510	Get There - III B Trans
320550	III B ARPA Non-Services
320600	Title III Training
320700	Title III B I & A
320800	Title III C 1 Subcontractor
320810	Title III C1 ARPA
320900	Title III C 2 Subcontractor
320950	III C 2 In-House Services
320970	SFM HDM
321000	Title III D In-House Services
321010	III D - Capable In-House
322000	Title III D H P Subcontractors
322100	Title III B Uber Health
322300	Title III B Assessment
323000	National Caregivers - In-House Services
324000	National Caregivers - Vouchers
325000	National Caregivers - Subcontractors
325050	National Caregivers ARPA
325100	III E ARPA GP Supplemental
326000	SHIP Administration
326100	Title III B In-House Vouchers
327000	SHIP In-House Services
328000	Title VII Elderabuse Subcontractors
329000	Title VII Ombudsman
330000	Long Term Care Ombudsman
331000	KY Caregivers Coordination
332000	KY Caregivers In-House Services
333000	KY Caregivers - Vouchers
334000	KY Caregivers - Subcontractors
335000	Homecare Administration
336000	HC - Expenses (non-sub)
337000	HC Subcontractors
338000	HC - Assessment
339000	HC - Case Management

340000	HC - Uber Health
341000	Senior Center Transporation
342000	Disaster Preparedness
344000	NSIP October-June
348000	ADRC
348100	ADRC Medicaid
349300	MIPPA SHIP July- Aug
349400	MIPPA AAA July-Aug
349500	MIPPA ADRC July-Aug
359300	MIPPA SHIP Sept-June
359400	MIPPA AAA Sept-June
359500	MIPPA ADRC Sept-June
379400	ADVC Grant
379500	INNU Services
379010	Veterans Directed Care
351000	HCB Financial Management
354300	Case Management HCB
354500	Case management M P
356000	HCB Traditional Support Broker
364900	Rural LCCEA
365000	FAN PROGRAM
371000	Edith Grigsby Trust
374100	GWEP #1
374200	GWEP #3
374400	Weinberg Capable
374410	Weinberg - Supplies
368400	KHBE
368500	KCHIP
368600	KHBE- SNAP
380000	Local Funds
391000	GASB 68
392000	GASB 75
393000	Property/Equip
995100	Annual Leave
995200	Sick Leave
995300	Holiday Leave
995400	Jury Duty
995500	Other Leave
995600	Annual Leave Termination Pay
995700	Emergency Sick Leave
997000	General Ledger
998000	Fringe Benefit Pool
999000	Indirect Cost Pool

V. UNIFORM CHART OF ACCOUNTS

KIPDA CHART OF ACCOUNTS JULY 1, 2025

GL Code	Description
Assets	
10000	Payroll Cash Account
10100	Cash Account
10110	CDO Payroll Account
10200	A/R CDO Credit Card
10400	Investments
10500	Accrued Interest Receivable
11500	GASB 68 Pension Outflow
11600	GASB 75 OPEB Outflows
11700	Prop/Equip
12000	Accounts Receivable
12100	Accounts Receivable - Other
12110	A/R - CDO Other
12200	A/R DAIL
12250	A/R DSS Contract/Grants
12300	A/R Medicaid
12400	A/R Transportation
12500	A/R Contracts
12600	A/R DLG
12900	A/R CDO Patient Liability
15000	Prepaid Insurance
15100	Prepaid Expenses
15200	Prepaid Postage
16000	Fixed Assets
16500	Accumulated Depreciation
17000	Travel Control
Liabilities	
20000	Accounts Payable
20100	Federal Tax W/H
20200	FICA Tax W/H
20300	State Tax W/H

20400	Local Tax W/H
20500	GASB 68 Deferred Inflow Pension
20510	GASB 68 Pension Liability
20520	GASB 75 OPEB Liability
20530	GASB 75 Deferred Inflows OPEB
20600	Deferred Comp-401K
20700	Deferred Comp-457
20800	401(K) Roth IRA
20900	Vision - 125K
21000	Medical Ins - 125K
21200	Roth After Tax
21300	AFLAC W/H
21400	Dental - 125K
21500	Life Insurance - After Tax
21600	AFLAC - 125K
21700	Loan
21800	Retirement Purchase - AT
21900	FSA - Medical
22000	FSA - Dependent Care
22100	Med Ins - AT
22200	Direct Deposit #2
22300	Direct Deposit #3
22400	Retirement Purchase - Before Tax
22500	Direct Deposit #4
22600	Direct Deposit #5
22700	IRA Traditional
22800	401K%
23100	Retirement W/H
23200	Annuity - 1%
24000	Debt - Employee
24100	United Way W/H
24900	Fan Donations
25000	Debt on Building
25100	CDO Federal Tax W/H
25200	CDO State Tax W/H
25300	CDO Local Tax W/H
25400	CDO FICA Tax W/H & Accrued

25500	State Unemployment Ins (CDO)
25600	Federal Unemployment (CDO)
25700	CDO Other Withholdings
25800	CDO Accounts Payable - Other
25900	CDO Accrued Payroll
25910	CDO Medicaid Deposits
26000	Accrued Payroll
26100	Accrued Travel Expenses
26200	A/P - CHS
26500	Accrued Annual Leave
26600	Accrued Legal Expense
26700	A/P - Other Contracts
26900	Accrued KY Unemployment
27000	Accrued Interest
27100	CDO Advances
27200	Meeting Donations
27300	A/P Tarc (MPO Match)
27310	A/P Transportation
27400	Vanpool Fees Due Tarc
27410	Deferred Vanpool Fees
27420	Deferred Hite Creek Revenue
27430	Deferred Shepherdsville GPS Revenue
27445	Deferred CWP Contract Funds
27450	Deferred ARPA Contract Funds
27455	Deferred CED Contract Funds
27460	Deferred Bedford SRF/CDBG
27475	Deferred Veterans Directed Care
27476	Deferred Weinberg Capable
27480	Deferred Weiland CDBG
27500	Vanpool Deposits
27550	Deferred Match
27610	Deferred GWEP #1
27620	Deferred GWEP #3
27710	Mental Health Grant
27720	MOWA
27800	Edith Grigsby
27900	SE4A

27910 FASI
27930 Deferred PDS-CDO Medicaid Staff Fees

Projects

30000 CED Operations
30200 Inventory Project
30300 CED ARPA Contracts
30350 Clean Water Project - CWP
30700 Contract Work
31000 MPO Operations
31500 Rideshare
31600 Statewide Planning
31700 Contract Services
32000 Aging
34000 Veterans Directed Care
35000 PDS-CDO
36400 Special Projects
36800 KHBE Project
38000 General Fund
39000 Fund Balance
39100 GASB 68 Pension Equity
39200 GASB 75 OPEB Equity
39300 Property/Equip Fund
39700 General Ledger
39800 Fringe Benefit Pool

Revenues

40000 Bullitt County
40100 Charlestown
40200 Clark County
40300 Clarksville
40400 Floyd County
40500 Henry County
40700 Jeffersonville
40800 Louis/Jeff Metro Gov't
40900 New Albany
41000 Oldham County
41100 Shelby County

41200	Spencer County
41300	Trimble County
41410	LWC Eagles Rd CWP
41411	La Grange CWP
41412	LWC Hwy 1694 CWP
41414	LWC Oak St CWP
41415	LWC Muhammad Ali CWP
41416	Shelbyville CWP
41417	MSD Multi Pump Station Projects
41418	MSD Ash Ave Area Interceptor Project
41419	MSD Ohio River Lift Station Project
41420	Oldham County Water CWP
41424	City of Bedford CWP
41427	North Interceptor Sewer Project Round 1
41428	OCWD Highway 1694
41429	North Interceptor Sewer Project Round 2
41430	Madison Water Line Replacement
41431	Elderserve CDBG
41432	OWCD Shelby Det Center RD2 CWP
41434	TCWD1 US421 CWP
41435	HCWD2 Water Tank Prj
41436	HCWD2 Pleasureville Area Wtr Sys Prj
41437	HCWD2 Boling Branch Rd Wtr line Ext
41438	Trimble Carmon Creek Rd/Louden Ln Wtrline
41439	Shelbyville 36 Gravity Sewer Prj
41440	Simpsonville WWTP Project
41441	HCWD2 Cane Run Rd Upgrade Round 2
41442	BRIC
41444	LWC Tom Wallace
41445	CWP John Lee Rd Extension Round 2
41446	CWP Eagles Rd Extension Round 2
41447	CWP Muhammad Ali MRRP Round 2
41448	CWP Sylvania NO. 6 Extension Round 2
41449	CWP Hwy 1694 Extension Round 2
41451	Shelbyville Road Pump Station
41452	Salt River BPS to Chapeze BPS
41453	Haven Recovery CDBG

41454	BEAD
41455	Bullitt Cty Roe Hill CDBG
41456	LWC Huckleberry/Oaks Way Ext
41457	OCWD Storage Tank US 42 Round 2
41458	Taylorsville UofL Health CDBG
41459	EPA Brownfields
41460	Angel's Envy CDBG
41461	LWC Oak St 48" Rehab Reallocation
41462	Clovercoft, Ashebrooke & Conf. Estates Storm Prj.
41463	Shelbyville 30" Phase II
41465	LWC Roe Hill SRF
41466	Shepherdsville WWTP Improvements Prj CWP
41467	Shepherdsville WWTP Improvements Prj EDA
41468	Shepherdsville WWTP Improvements Prj SRF
41611	Weiland CDBG
41620	City of Eminence ARPA
41621	City of Forest Hills ARPA
41622	City of New Castle ARPA
41623	City of Westwood ARPA
41624	City of Shepherdsville ARPA
41630	City of Shelbyville ARPA
41632	City of Prospect ARPA
41633	City of Douglass Hills ARPA
41640	City of Pleasureville ARPA
41641	City of Hillview ARPA
41643	City of Graymoor-Devondale ARPA
41651	City of Hurstbourne ARPA
41652	City of Rolling Fields ARPA
41653	City of Houston Acres ARPA
41660	City of St. Regis Park ARPA
41662	City of Rolling Hills ARPA
41663	City of Indian Hills ARPA
41670	City of Pewee Valley ARPA
41671	City of Lyndon ARPA
41672	City of Shively ARPA
41673	City of Lincolnshire ARPA
41680	Spencer Cty ARPA

41681	City of Meadow Vale ARPA
41682	City of Taylorsville ARPA
41683	City of Parkway Village ARPA
41690	City of Plantation ARPA
41692	City of Watterson Park ARPA
41750	HMGP Lebanon Junction Pump Station
42000	DLG - CDBG Federal
42100	DLG - CDBG Match
42200	DLG - Unmatched
42500	Hite Creek MSD
42800	WRIS
42899	EDA - State
42900	EDA - Federal
42901	Angel's Envy EDA
43000	KY FHWA
43100	KY FTA
43300	KY Statewide Program
43400	KY STP
43500	KTC Match
43600	IN Complete Streets Planning (Un-Matched)
43700	SS4A Safe Streets & Roads for All
43800	INDOT CMAQ
43900	USDOT
44000	IN FHWA
44100	IN FTA
44400	IN STP
44600	Vanpool Fees
44700	Other Match
44800	TARC Share FTA
45000	Local Road Updates
45800	Donations
45900	KHBE - FED
45901	KHBE - STATE
45903	KHBE - KCHIP
45904	KHBE - SNAP
45913	KHBE - KCHIP State
45914	KHBE - SNAP State

46000	III B Admin FED
46010	III B Admin STATE
46021	III B Admin ARPA
46100	III B Support Svcs FED
46110	III B Support Svcs STATE
46120	III B Support Svcs FED Carryover
46130	III B Ombudsman FED
46135	III B Ombudsman FED Carryover
46140	III B Ombudsman STATE
46160	III B Supp ARPA Fed
46165	III B Ombuds ARPA
46200	III C 1 Services FED
46210	III C 1 Admin FED
46220	III C 1 Admin STATE
46230	III C 1 Svcs STATE
46240	III C 1 Svcs FED Carryover
46263	III C 1 Svcs ARPA
46264	III C 1 Admin Expanded Senior Meals Program
46265	III C 1 Svcs Expanded Senior Meals Program
46300	III C 2 Svcs FED
46310	III C 2 Admin FED
46320	III C 2 Admin STATE
46340	III C 2 Svcs STATE
46361	III C 2 Svcs ARPA
46400	III D Prev Health Svcs FED
46420	III D Prev Health FED Carryover
46421	III D Prev Health Svcs ARPA
46500	III E CG Supp Svcs FED
46510	III E Admin FED
46515	III E Admin ARPA
46520	III E Admin STATE
46540	III E CG Supp Svcs STATE
46550	III E CG Supp Svcs FED Carryover
46560	III E GP Supp Svcs FED
46570	III E GP Supp Svcs STATE
46580	III E GP Supp Svcs FED Carryover
46591	III E Supp ARPA

46600	VII Elderabuse FED
46602	VII Elderabuse STATE
46603	VII Elderabuse ARPA
46700	Homecare Admin
46710	HC Svcs - Non Meals
46730	HC Svcs - Expanded Senior Meals Program
46740	ESMP Admin
46750	ESMP Svcs
47000	NSIP July- Sept
47050	NSIP Oct - Sept
47400	SHIP Admin FED
47410	SHIP Svcs FED
47500	ADRC Medicaid FED
47510	ADRC Medicaid STATE
47515	SHIP Svcs FED Carryover
47600	VII Ombudsman FED
47602	VII Ombudsman FED Carryover
47603	VII Ombudsman STATE
47604	VII Ombudsman ARPA
47605	VII Ombudsman ARPA 2 Asst Living Funds
47610	GWEP #1
47620	GWEP #3
47700	Medicaid Client Costs
47710	Medicaid Staff Costs
47750	Medicaid Client Fees
47800	LTC Ombudsman
47920	ADVC DAIL Grant
47925	DAIL Disaster Preparedness
47930	INNU DAIL Grant
48000	KY Caregivers Program
48205	Weinberg Capable
48210	Veterans Directed Care - Jefferson
48220	Veterans Directed Care - Bullitt
48230	Veterans Directed Care - Henry
48240	Veterans Directed Care - Oldham
48250	Veterans Directed Care - Shelby
48260	Veterans Directed Care - Spencer

48270	Veterans Directed Care - Trimble
48280	Veterans Directed Care - Clark
48400	GF Transfer Exps in excess of Revenue
48600	Edith Grigsby Trust
48700	MIPPA Ends AUGUST
48710	MIPPA Starts SEPTEMBER
49000	Homecare Client Fees
49500	Interest Income
49700	Transfer from General Fund
49800	In-kind Match
49890	Miscellaneous CDO
49900	Miscellaneous

Expenses

50000	Salaries
50500	Fringe Benefits
50600	FICA Expense
50700	Medical Insurance
50800	Life Insurance
50900	Retirement Expense
50910	OPEB Expense
51000	Unemployment Insurance
51100	Worker's Comp Insurance
51200	Vision Insurance
51300	Dental Insurance
51400	Other Benefits
51410	GASB 68 Pension Expense
51420	GASB 68 Deferred Inflow Pension
51500	Internet Fees
51600	Equipment & Computer Maintenance
51700	Temporary Services
51800	Postage/Shipping
51900	Subscriptions & Publications
52000	Insurance - Other
52100	Registration Fees
52200	Software Maintenance &/or License
52300	Membership Dues
52400	Legal

52500	Advertising
52600	Audit
52800	Contract Services
52900	Drug Screens/TB Test
53000	Background Checks
53100	Fifth Third Bank Fees
53200	Telephone
53400	Car Expenses & Related
53600	Travel in Region
53700	Board Travel
53800	Travel out of Region
53900	Utilities
54000	Meeting Expense
54100	Office Maintenance
54200	Equipment Rental
54300	Office Rent
54400	Office Supplies
54500	Van Maintenance Supplies
54600	Printing
54700	Copying
54900	Depreciation
55000	Vanpool Subsidies
55100	Emergency Ride Home
55200	Outreach Materials
55300	Fleet Operating Expense
55400	Vanpool Bank Fees
55500	Minor Equipment
58800	Interpreters
58900	Miscellaneous CDO
59000	Miscellaneous
59100	Assets Purchased w/Grant
59200	Equipment Purchased w/Aging Funds
59300	Equipment Purchases
59400	In-kind Services
59500	Transfer from General Fund
59700	Indirect Costs
60000	Supplies - HC

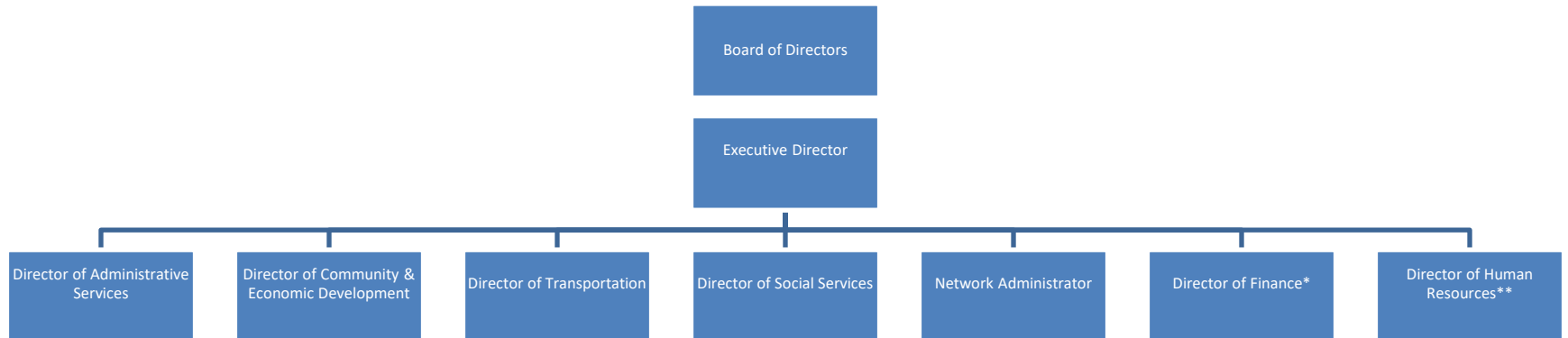
60100	Guardian Med Monitoring - HC
60110	VRI - HC
60200	Home Repair
60900	Fan Program
61200	PMF - HC
61300	HDIS - HC
61600	Louisville Wheels, Inc. - III B
61610	Lou. Wheels - III B ARPA
62100	Catholic Charities - Elderabuse
62200	Catholic Charities - III B
62210	Catholic Charities -- IIIB ARPA
62250	Catholic Charities - VII OMB ARPA
62300	Catholic Charities - Ombudsman
62400	Catholic Charities - LTC
62900	Uber Health - III B
63100	Highlands Community Ministries - III B
63150	Highlands Community Ministries - III B ARPA
63200	Highlands Community Ministries - III D
63210	Highland Community Ministries - ADVC
63310	Jewish Community - NSIP
63400	Jewish Family & Career Services - III E
63500	Jewish Family & Career Service - III D
63600	Jewish Family & Career Service - III B
63650	Jewish Family & Career Service - III B ARPA
63655	JFCS III B Expanded Service ARPA
63660	Jewish Family & Career Services - ARPA Non-Services
63700	JFCS - ADVC
63900	Legal Aid Society - III B
63950	Legal Aid Society - ARPA
64000	Louisville Metro - III C
64210	Masterson's - NSIP
64300	Multi-Purpose - III B
64310	MPCAA - ADVC
64320	Multi-Purpose ARPA Non-Services
64450	UofL Trager Institute ARPA III E
64490	UofL Trager Institute - III E
64700	Tri-County - III B

64800	Tri-County - III D
64810	TCCAA - ADVC
65000	U of L Medication Management
65050	Capable III D
65100	The Maids - III E ARPA
65200	Merry Maids - III E ARPA
65300	The Cleaning Authority - III E ARPA
65500	Bullitt - Vouchers
65550	Shelby - Vouchers
65600	Spencer - Vouchers
67300	CDO Client Payroll
67400	CDO Employer Taxes
67500	CDO Goods Purchased
67700	Vouchers FCG & KY Caregivers
67900	Get There - IIIB Trans
68000	Homecare
68105	IASBG - HC
68110	TCCAA - HC
68115	Visiting Angel - HC
68120	Lifeline - HC
68130	Masterson's - HC
68135	GA Foods - HC
68140	Southern - HC
68210	TCCAA III B ADC
68300	Special Program Purchases
69000	Respite - Other
69005	HMC - Other
69010	JFCS - Other
69015	MPCAA - Other
69020	TCCAA - Other
69025	LMSNP - Other
69200	Support Services - Other
69500	Program Costs
70000	Edith Grigsby Trust
70050	Somali Community of Louisville - KHBE
71000	Legal Aid - Caregivers
76000	Jewish Community Assoc of Louisville

76100	Masterson's - III C
76200	Multi-Purpose - III C
76300	Tri-County - III C
76310	Tri-County III ARPA Non-Services
79200	Northern Kentucky Area Agency on Aging - Trualta
79900	Unallocated
79910	Unallocated CED
79920	Unallocated Social Services
79930	Unallocated Transportation

Kentuckiana Regional Planning and Development Agency

Organizational Chart

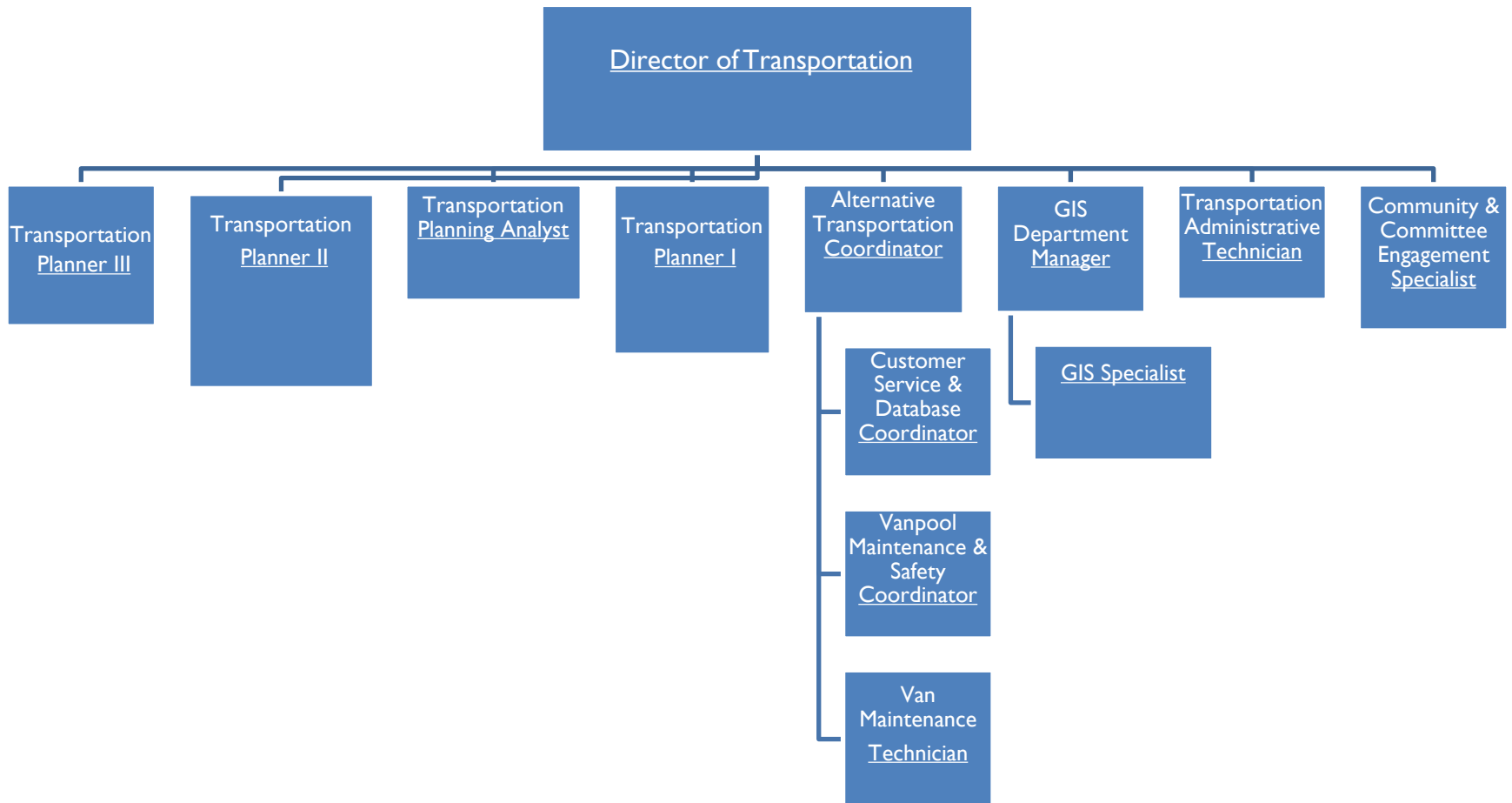


*The Director of Finance will serve as the Executive Director's designee when the Executive Director is out of the office.

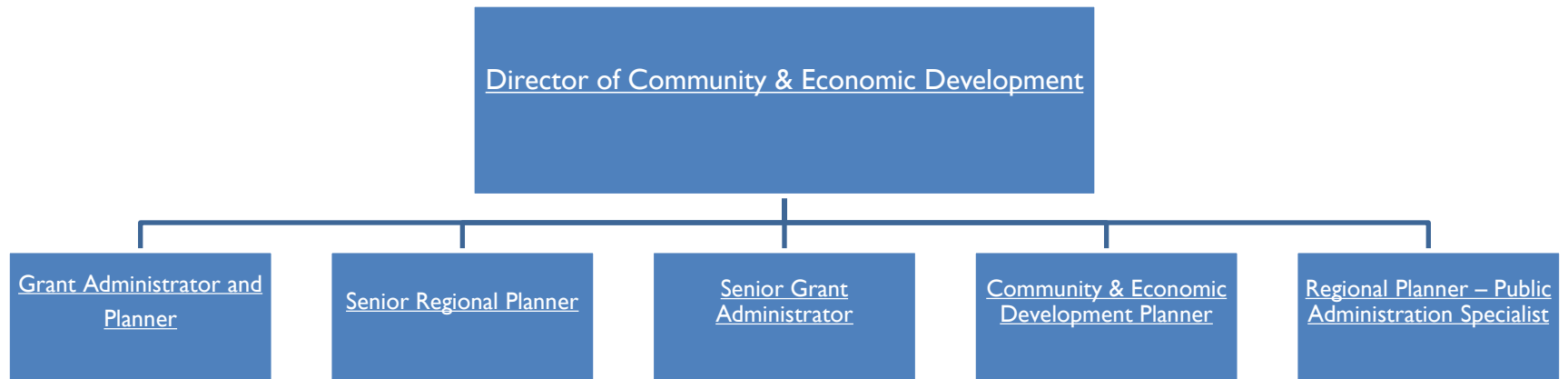
** When the Executive Director and the Director of Finance are both out of the office the Director of Human Resources will act as the Executive Director's designee.

1/8/2025

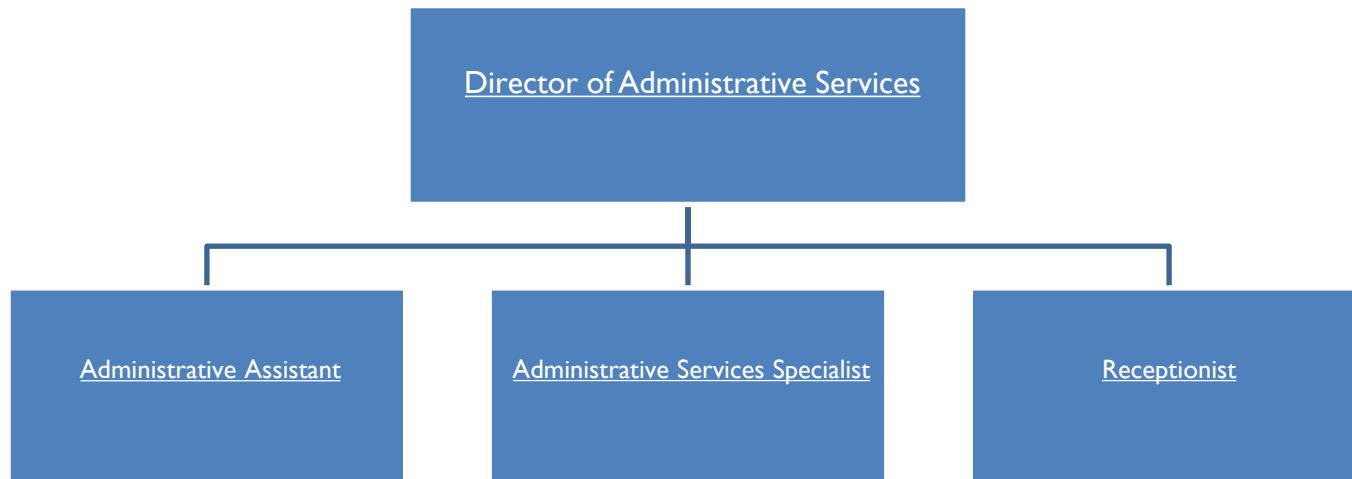
Transportation Division



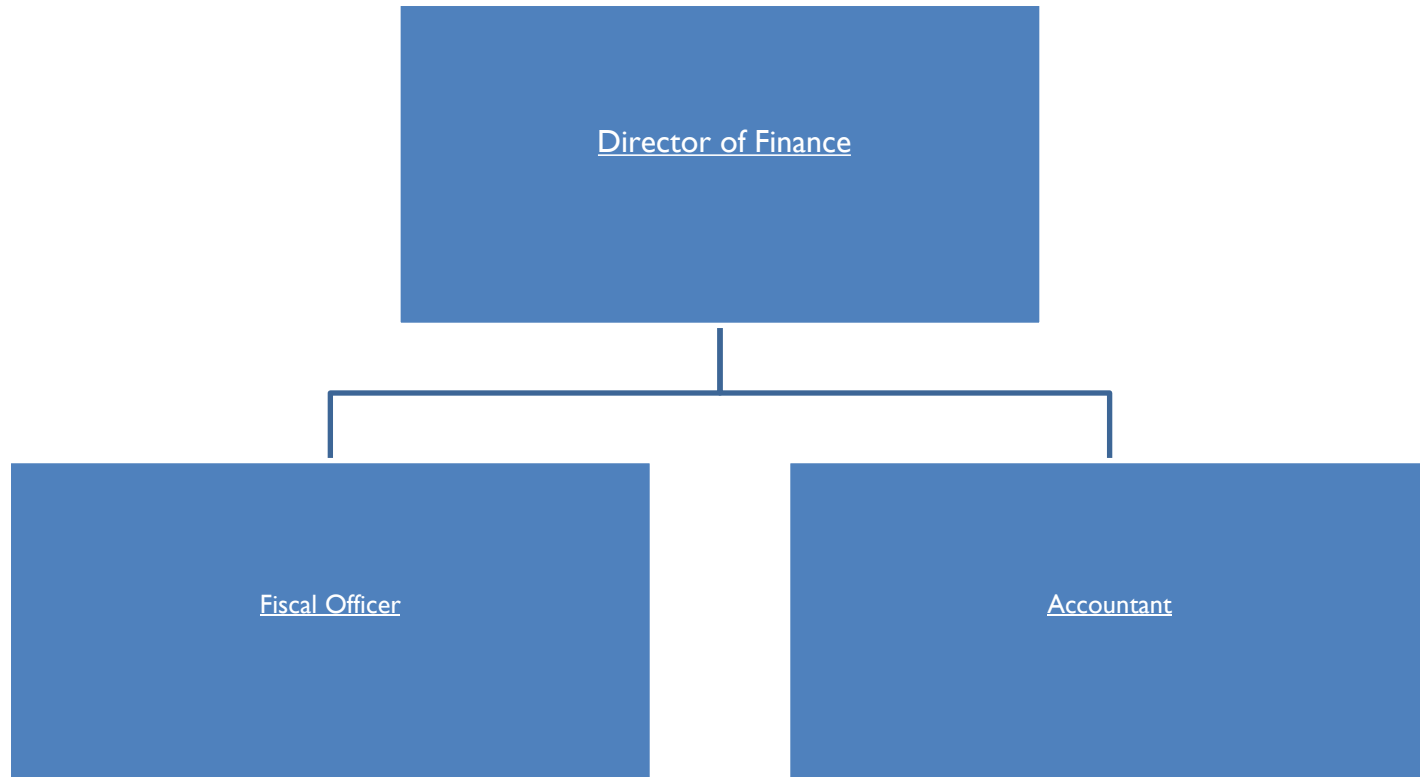
Community & Economic Development Division



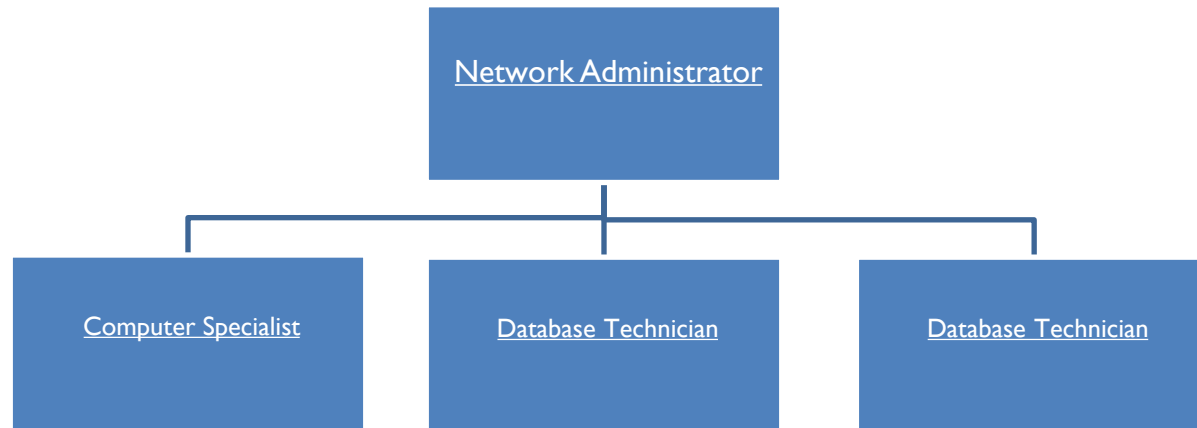
Administrative Services Division



Finance Division



Computer Services Division



Social Services Division

